

## REMARKS

Claims 1-2 are pending and under consideration. Claims 3-40 are withdrawn from consideration.

Independent claim 1 recites a plurality of wires in the wire/resistance heat emitting body pattern. The Examiner admits that Ramaswami does not teach this feature, but instead relies upon element 30 and column 4, lines 47-50 of Hill as corresponding to the wires and the pattern. However, Hill generally relates to a thin film resistor and element 30 is a resistor material. Since Hill teaches a resistor, the claimed plurality of wires is not taught. The portion of the Hill specification relied upon by the Examiner teaches that ions of boron are implanted at three energy levels. However, the purpose of this implanting is not to create wires, but to ensure a relatively consistent number of ions in the resistor material 30. Hill, col. 4, ln. 50-53.

Claim 1 also recites the wires have a first dopant doped therein by an ion implantation process carried out to regulate an electric resistance of the wires after forming the wire/resistance heat emitting body pattern over the substrate. The Examiner admits that Ramaswami does not teach this feature, but instead relies upon column 3, lines 43-47 of Hill. However, this portion teaches controlling ion energy levels, dosages and implantation time to control the resistance and temperature coefficient of the resistor. However, there is no wire/resistance heat emitting body pattern, as claimed. Instead, the doping in Hill is uniform and does not follow a pattern.

Accordingly, withdrawal of the rejection is requested.

There being no further outstanding objections or rejections, it is submitted that the application is in condition for allowance. An early action to that effect is courteously solicited.

Finally, if there are any formal matters remaining after this response, the Examiner is requested to telephone the undersigned to attend to these matters.

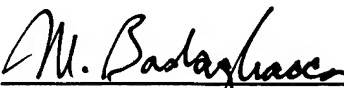
Serial No. 10/724,722

If there are any additional fees associated with filing of this Amendment, please charge the same to our Deposit Account No. 19-3935.

Respectfully submitted,

STAAS & HALSEY LLP

Date: 10-24-06

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